

Table A-9.1. **Arts, Entertainment, and Recreation Services (NAICS 71)—Estimated Coefficients of Variation for Revenue and Year-to-Year Ratios for Taxable and Tax-Exempt Employer Firms: 2003 and 2004**

[Estimates are based on data from the 2004 Service Annual Survey and administrative data and are published as percents. Estimates for 2003 are revised to reflect historical corrections to individual responses]

NAICS code	Kind of business	Coefficients of variation for revenue		
		2004	2003	Year-to-year ratio 2004/2003
71	Arts, entertainment, and recreation	1.0	0.7	0.5
711	Performing arts, spectator sports, and related industries	1.1	0.9	0.7
7111	Performing arts companies	2.4	2.8	3.1
7112	Spectator sports	1.7	1.3	1.1
711211	Sports teams and clubs	2.0	2.1	0.8
711212	Racetracks	5.6	3.0	2.8
711219	Other spectator sports	6.0	5.9	3.3
7113	Promoters of performing arts, sports, and similar events	1.7	1.7	1.2
7114	Agents and managers for artists, athletes, entertainers, and other public figures	2.8	3.6	3.3
7115	Independent artists, writers, and performers	5.5	4.8	3.3
712	Museums, historical sites, and similar institutions	3.4	2.3	2.3
713	Amusement, gambling, and recreation industries	2.0	1.5	0.9
7131	Amusement parks and arcades	1.1	0.7	0.6
71311	Amusement and theme parks	0.7	0.6	0.4
71312	Amusement arcades	7.2	4.0	4.1
7132	Gambling industries	5.2	3.6	2.2
71321	Casinos (except casino hotels)	8.0	5.7	2.3
71329	Other gambling industries	4.9	1.9	4.0
7139	Other amusement and recreation industries	2.2	1.4	1.4
71391	Golf courses and country clubs	3.1	2.0	1.9
71392	Skiing facilities	1.3	1.0	1.2
71393	Marinas	3.2	3.5	2.9
71394	Fitness and recreational sports centers	3.9	2.6	2.5
71395	Bowling centers	7.5	4.2	7.0
71399	All other amusement and recreation industries	4.4	2.5	3.0

Note: The introduction and appendixes give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at www.census.gov/svsd/www/cv.html.

Table A-9.2. **Arts, Entertainment, and Recreation Services (NAICS 71)—Estimated Coefficients of Variation for Revenue and Year-to-Year Ratios for Taxable Employer Firms: 2003 and 2004**

[Estimates are based on data from the 2004 Service Annual Survey and administrative data and are published as percents. Estimates for 2003 are revised to reflect historical corrections to individual responses]

NAICS code	Kind of business	Coefficients of variation for revenue		
		2004	2003	Year-to-year ratio 2004/2003
71	Arts, entertainment, and recreation	1.3	1.0	0.5
711	Performing arts, spectator sports, and related industries	1.3	1.1	0.8
7111	Performing arts companies	3.6	4.1	4.2
7112	Spectator sports	1.7	1.3	1.1
711211	Sports teams and clubs	2.0	2.1	0.8
711212	Racetracks	5.6	3.0	2.8
711219	Other spectator sports	6.0	5.9	3.3
7113	Promoters of performing arts, sports, and similar events	2.2	2.5	1.4
7114	Agents and managers for artists, athletes, entertainers, and other public figures	2.8	3.6	3.3
7115	Independent artists, writers, and performers	5.5	4.8	3.3
712	Museums, historical sites, and similar institutions	10.0	9.8	1.9
713	Amusement, gambling, and recreation industries	2.3	1.8	1.0
7131	Amusement parks and arcades	1.1	0.7	0.6
71311	Amusement and theme parks	0.7	0.6	0.4
71312	Amusement arcades	7.2	4.0	4.1
7132	Gambling industries	5.2	3.6	2.2
71321	Casinos (except casino hotels)	8.0	5.7	2.3
71329	Other gambling industries	4.9	1.9	4.0
7139	Other amusement and recreation industries	2.7	1.8	1.6
71391	Golf courses and country clubs	5.0	3.5	2.9
71392	Skiing facilities	1.3	1.0	1.2
71393	Marinas	3.2	3.5	2.9
71394	Fitness and recreational sports centers	4.7	3.0	2.9
71395	Bowling centers	7.5	4.2	7.0
71399	All other amusement and recreation industries	5.3	2.9	3.6

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Table A-9.3. **Arts, Entertainment, and Recreation Services (NAICS 71)—Estimated Coefficients of Variation for Revenue and Year-to-Year Ratios for Tax-Exempt Employer Firms: 2003 and 2004**

[Estimates are based on data from the 2004 Service Annual Survey and administrative data and are published as percents. Estimates for 2003 are revised to reflect historical corrections to individual responses]

NAICS code	Kind of business	Coefficients of variation for revenue		
		2004	2003	Year-to-year ratio 2004/2003
71	Arts, entertainment, and recreation	1.8	0.9	1.3
711	Performing arts, spectator sports, and related industries	1.8	1.6	1.8
7111	Performing arts companies	3.2	3.2	2.6
7113	Promoters of performing arts, sports, and similar events	2.1	0.9	1.9
712	Museums, historical sites, and similar institutions	3.8	2.6	2.4
713	Amusement, gambling, and recreation industries	2.1	1.4	1.8
7139	Other amusement and recreation industries	2.1	1.4	1.8
71391	Golf courses and country clubs	3.0	1.8	2.7
71394	Fitness and recreational sports centers	2.4	2.2	1.6
71399	All other amusement and recreation industries	2.4	2.2	1.5

Note: The introduction and appendixes give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at www.census.gov/svsd/www/cv.html.

Table A-9.4. **Arts, Entertainment, and Recreation Services (NAICS 71)—Estimated Coefficients of Variation for Expenses and Year-to-Year Ratios for Tax-Exempt Employer Firms: 2003 and 2004**

[Estimates are based on data from the 2004 Service Annual Survey and administrative data and are published as percents. Estimates for 2003 are revised to reflect historical corrections to individual responses]

NAICS code	Kind of business	Coefficients of variation for expenses		
		2004	2003	Year-to-year ratio 2004/2003
71	Arts, entertainment, and recreation	1.5	1.2	0.8
711	Performing arts, spectator sports, and related industries	1.7	1.6	1.9
7111	Performing arts companies	2.7	2.8	2.2
7113	Promoters of performing arts, sports, and similar events	3.1	1.9	2.9
712	Museums, historical sites, and similar institutions	2.6	2.3	1.2
713	Amusement, gambling, and recreation industries	2.3	1.7	1.7
7139	Other amusement and recreation industries	2.3	1.7	1.7
71391	Golf courses and country clubs	3.0	2.1	2.5
71394	Fitness and recreational sports centers	2.2	2.5	1.8
71399	All other amusement and recreation industries	S	2.8	S

S Data do not meet publication standards because of high sampling variability or poor response quality.

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Table A-9.5. **Arts, Entertainment, and Recreation Industries (NAICS 71)—Estimated Coefficients of Variation for Sources of Revenue for Employer Firms: 2003 and 2004**

[Estimates are based on data from the 2004 Service Annual Survey and administrative data and are published as percents. Estimates for 2003 are revised to reflect historical corrections to individual responses]

Item	Coefficients of variation for revenue		
	2004	2003	Year-to-year ratio 2004/2003
PERFORMING ARTS COMPANIES (NAICS 7111)			
Total revenue	2.4	2.8	3.1
Admissions revenue	4.2	3.2	3.8
All other revenue	3.4	5.1	4.2
SPORTS TEAMS AND CLUBS (NAICS 711211)			
Total revenue	2.0	2.1	0.8
Admissions revenue	2.2	2.3	1.5
All other revenue	2.2	2.2	0.8
RACETRACKS (NAICS 711212)			
Total revenue	5.6	3.0	2.8
Admissions revenue	6.5	5.8	1.8
All other revenue	6.4	3.3	3.2
OTHER SPECTATOR SPORTS (NAICS 711219)			
Total revenue	6.0	5.9	3.3
Admissions revenue	13.6	S	S
All other revenue	S	5.4	S
AMUSEMENT AND THEME PARKS (NAICS 71311)			
Total revenue	0.7	0.6	0.4
Admissions revenue	1.0	1.0	0.8
All other revenue	1.0	1.1	1.4

S Data do not meet publication standards because of high sampling variability or poor response quality.

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Table A-9.6. **Arts, Entertainment, and Recreation Services (NAICS 71)—Estimated Coefficients of Variation for Total Expenses for Employer Firms: 2004**

[Estimates are based on data from the 2004 Service Annual Survey and administrative data and are published as percents]

NAICS code	Kind of business	Coefficients of variation for expenses
		2004
71	Arts, entertainment, and recreation	0.8
711	Performing arts, spectator sports, and related industries	1.2
7111	Performing arts companies	2.2
7112	Spectator sports	1.8
711211	Sports teams and clubs	2.8
711212	Racetracks	4.5
711219	Other spectator sports	6.5
7113	Promoters of performing arts, sports, and similar events	1.9
7114	Agents and managers for artists, athletes, entertainers, and other public figures	4.0
7115	Independent artists, writers, and performers	5.4
712	Museums, historical sites, and similar institutions	2.7
713	Amusement, gambling, and recreation industries	1.8
7131	Amusement parks and arcades	1.5
71311	Amusement and theme parks	1.3
71312	Amusement arcades	6.3
7132	Gambling industries	4.8
71321	Casinos (except casino hotels)	6.6
71329	Other gambling industries	6.4
7139	Other amusement and recreation industries	2.5
71391	Golf courses and country clubs	4.0
71392	Skiing facilities	2.3
71393	Marinas	3.9
71394	Fitness and recreational sports centers	3.6
71395	Bowling centers	8.4
71399	All other amusement and recreation industries	S

S Data do not meet publication standards because of high sampling variability or poor response quality.

Note: The introduction and appendixes give information on confidentiality protection, sampling error, nonsampling error, sample design and definitions. Links to this information on the Internet may be found at www.census.gov/svsd/www/cv.html.

Table A-9.7. Performing Arts, Spectator Sports, and Related Industries (NAICS 711), Museums, Historical Sites, and Similar Institutions (NAICS 712), and Amusement, Gambling, and Recreation Industries (NAICS 713)—Estimated Coefficients of Variation for Selected Expenses for Employer Firms: 2004

[Estimates are based on data from the 2004 Service Annual Survey and administrative data and are published as percents]

Item	Coefficients of variation for expenses
	2004
PERFORMING ARTS, SPECTATOR SPORTS, AND RELATED INDUSTRIES (NAICS 711)	
Operating Expenses	
Total	1.2
Contract labor	7.9
Total materials and supplies	8.9
Computer and other business equipment and supplies	6.2
Other materials, parts, and supplies	10.0
Total purchased services	1.9
Custom coded software and system design and support services	5.6
Data processing and other purchased computer services	6.0
Purchased communication services	3.1
Purchased electricity	3.7
Purchased fuels (except motor fuels)	4.8
Purchased management consulting, admin., and other prof. services	3.8
Lease and rental payments	2.3
All other purchased services	2.8
All other operating expenses	1.5
MUSEUMS, HISTORICAL SITES, AND SIMILAR INSTITUTIONS (NAICS 712)	
Operating Expenses	
Total	2.7
Contract labor	7.1
Total materials and supplies	4.9
Computer and other business equipment and supplies	9.5
Other materials, parts, and supplies	5.6
Total purchased services	4.0
Custom coded software and system design and support services	9.7
Data processing and other purchased computer services	10.7
Purchased communication services	3.6
Purchased electricity	4.8
Purchased fuels (except motor fuels)	10.5
Purchased management consulting, admin., and other prof. services	6.0
Lease and rental payments	13.8
All other purchased services	5.6
All other operating expenses	2.8
AMUSEMENT, GAMBLING, AND RECREATION INDUSTRIES (NAICS 713)	
Operating Expenses	
Total	1.8
Contract labor	7.9
Total materials and supplies	2.3
Computer and other business equipment and supplies	3.3
Other materials, parts, and supplies	2.4
Total purchased services	2.7
Custom coded software and system design and support services	2.9
Data processing and other purchased computer services	6.9
Purchased communication services	1.9
Purchased electricity	2.5
Purchased fuels (except motor fuels)	2.2
Purchased management consulting, admin., and other prof. services	3.1
Lease and rental payments	3.3
All other purchased services	6.6
All other operating expenses	2.0

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